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MONTGOMERY COUNTY, MARYLAND

OFFICE OF INSPECTOR GENERAL

REVIEW OF IMPLEMENTATION OF INTERNAL AUDIT FINDINGS AND RECOMMENDATIONS FOR THE PERIOD JULY 1, 1995 TO JUNE 30, 1998

INSPECTION REPORT

APRIL 2000

BACKGROUND

The Inspector General Act (Montgomery County Code, §2-64A) states three goals for the office, including the goal to "propose ways to increase the legal, fiscal, and ethical accountability of County government departments and County-funded agencies." One project undertaken by the Office of Inspector General to accomplish that goal is to review whether County departments and agencies have implemented recommendations from prior audits. This report focuses on prior internal audit report recommendations.

Audit Reporting Standards

Audits are designed to provide an independent assessment of the performance of a government organization, program, or function and to provide information to improve accountability, efficiency, and economy. Government auditing standards state that "auditors should report recommendations for actions to correct problem areas and to improve operations." (Government Auditing Standards, 1994 Revision, §7.21). Recommendations are based on audit findings and provide the "potential for significant improvement in operations and performance" and to "effect compliance with laws and regulations and improve management controls." (§7.22)

Recommendations made in audit reports are designed to improve program performance and to correct identified weaknesses in management controls. The audit process contributes to the improvement of government operations only when audit recommendations are effectively resolved in a timely manner. Program managers are responsible for implementing recommendations. The consequence of failing to implement audit recommendations is that programs may continue to operate in an inefficient and ineffective manner, program assets may be exposed to fraud, waste, and abuse, and programs may operate in violation of legal, fiscal, and ethical standards.

Management Control Standards

Management control standards include audit resolution standards, which require prompt resolution of audit findings. Managers are required to do the following:

1. promptly evaluate findings and recommendations reported by auditors
2. determine proper actions in response to audit findings and recommendations, and
3. complete, within established time frames, all actions that correct or otherwise resolve the matters brought to management's attention.

Role of Internal Audit

Primary responsibility for conducting audits of County government executive branch programs rests with the Internal Audit Section (IAS) of the Department of Finance. The internal audit function is established by Section 218 of the County Charter, which states in its entirety, "The County Executive shall cause internal audits of all departments, offices, and agencies of the Executive Branch, and other internal audits as prescribed by law, to be performed." The chief of internal audit reports to the director of finance, the County's chief financial officer. For purposes of this review IAS provided 59 internal audit reports issued between July 1, 1995 and June 30, 1998. The audits were conducted by or at the direction of IAS.

AGREED UPON PROCEDURES

The Office of Inspector General ("OIG") contracted with Mitchell & Titus, LLP ("consultant") to assist the OIG in assessing the level of implementation of internal audit findings and recommendations by County government departments and offices. The consultant was asked to complete two major tasks. First, we asked the consultant to create a computerized database that can be used to monitor audit recommendation implementation. Government auditing standards encourage auditors to establish a process to follow-up on prior audit recommendations. The OIG will update the database periodically and use it to monitor county management's implementation of audit recommendations. The monitoring will assist OIG in further developing and amending its own risk-based work plans.

Second, we asked the consultant to review 59 reports issued by IAS during the three-year period July 1, 1995 through June 30, 1998. The review was undertaken to determine the degree to which county management has implemented audit recommendations made in those reports.

Objectives, Scope, and Methodology

The scope of the consultant's review was internal audit reports issued between July 1, 1995 and June 30, 1998.

The IAS reports entered in the consultant database focus primarily on internal control structure, operational and compliance issues, and management's efficiency and effectiveness. After assessing the overall risk in report findings and after discussions with OIG and IAS, the consultant selected a non-random sample of reports to test for compliance. The consultant then completed the following tasks:

- developed a questionnaire to document the status of management's implementation of IAS recommendations;
- conducted interviews with management to verify questionnaire responses;
- verified through direct observation the acquisition of safes, log books, and other IAS recommendations;
- obtained documentation to support management claims of revised policies and procedures;
- conducted follow-up interviews with management to clarify resolution status of IAS recommendations.

After reviewing the 59 internal audit reports containing approximately 800 findings and recommendations, the consultant selected nine reports containing a total of 207 findings and recommendations for detailed review. After evaluating a self-reporting "Status of Implementation of Recommendations" questionnaire sent to the five departments represented by the nine reports, the consultant did necessary follow-up and verification; tabulated the results found relative to the 207 findings and recommendations; and presented the results in a report to the OIG. The following summarizes the consultant's findings.

ASSESSMENT OF IMPLEMENTATION STATUS

The questionnaire the consultant sent to the five selected departments asked management to comment on its implementation of each IAS recommendation. Only findings where management concurred with IAS were included. There were four choices given for questionnaire respondents to self-report implementation status. Those choices and their definitions were as follows:

- Fully Resolved. Recommendation has been implemented in whole as the audit report suggests;
- Substantially Resolved. Recommendation is close to being fully implemented or alternative methods have been

implemented;

- Partially Resolved. Steps have been taken to resolve the recommendation, but significantly more work needs to be completed;
- Unresolved. Nothing noteworthy has been done to implement the recommendation.

After receiving the completed questionnaires from the sample of audited departments, the consultant conducted interviews with management to verify responses.

Assessment of Recommendation Resolution

In assessing management's efforts to resolve audit recommendations it is necessary for us to evaluate three criteria: (1) has the audit recommendation been fully resolved; (2) has the audit recommendation been resolved in a timely manner; and (3) what difficulty will management face in implementing the recommendation. While it is essential that audit recommendations be fully resolved, it is equally important that they be resolved in a timely manner.

Fully Resolved Recommendations

OIG found management resolution of audit recommendations varied widely by report and department. Of the nine audit reports reviewed it was confirmed that 133 recommendations (64.3 percent) have been fully resolved. In one report a department had fully resolved 18 of 19 recommendations (94.7 percent). In separate reports two departments had fully resolved 14 of 16 recommendations (87.5 percent) and one department in two reports had fully resolved 6 of 8 and 18 of 24 recommendations (75.0 percent). In contrast, four reports had fully resolved rates of less than 70 percent. (**See: Table 1**). Of the five departments covered by the nine reports, no department fully resolved all of its agreed to audit recommendations. The department with the best record for fully resolved recommendations had implemented 29 of 35 recommendations (82.9 percent). The department with the worst record for fully resolved recommendations had implemented 12 of 36 recommendations (33.3 percent).

When the assessment of implementation rates is expanded to include both fully resolved and substantially resolved recommendations, the rate of resolution improves considerably. One hundred eighty (87.0 percent) of the agreed to recommendations have been either fully or substantially resolved. Of course the goal is full resolution of all recommendations.

Table 1

Implementation Status

Report	Fully Resolved	%	Substantially Resolved	%	Partially Resolved	%	Unresolved	%	Total
1	**14**	56.0	**11**	44.0	**0**	0.0	**0**	0.0	**25**
2	**18**	94.7	**0**	0.0	**1**	5.3	**0**	0.0	**19**
3	**14**	87.5	**1**	6.3	**0**	0.0	**1**	6.3	**16**
4	**12**	33.3	**12**	33.3	**9**	25.0	**3**	8.3	**36**
5	**6**	75.0	**0**	0.0	**2**	25.0	**0**	0.0	**8**
6	**14**	87.5	**2**	12.5	**0**	0.0	**0**	0.0	**16**
7	**18**	75.0	**3**	12.5	**3**	12.5	**0**	0.0	**24**
8	**11**	68.8	**2**	12.5	**2**	12.5	**1**	6.3	**16**
9	**26**	55.3	**16**	34.0	**3**	6.4	**2**	4.3	**47**
TOTAL	**133**	64.3	**47**	22.7	**20**	9.7	**7**	3.4	**207**

Source: OIG analysis of Mitchell & Titus, LLP data.

Timeliness of Resolution

The second criteria we evaluated in assessing management implementation of audit recommendations was timeliness. Audit recommendations are designed in part to improve program efficiency and effectiveness and to protect program assets from fraud, waste, and abuse. Delay in resolving audit recommendations places program operations and program assets at continuing risk.

A review of the implementation status of internal audit recommendations revealed that of the audit recommendations that would be fully resolved, 57 of 133 (42.9 percent) had been fully resolved during the six months immediately following the audit report date. By the end of the first year, the number of recommendations that would be fully resolved had increased to 88 (66.2 percent) (**See: Table 2**). However, 104 of the agreed to recommendations (50.2 percent) were not fully resolved within two years of the time the audit report was issued. Further analysis revealed that 74 of the agreed to audit recommendations (35.7 percent) had not been fully resolved an average of more than 43 months after the audit report date. Eleven recommendations in one report had not been fully resolved five years (60 months) after the audit report date. (**See: Table 3**).

There appears to be a strong correlation between implementation status and timing. In cases where audit recommendations would be fully resolved by the time of audit follow-up, three departments reached 50 percent or more of that implementation status within six months of the audit report date. Within twelve months four departments reached 80 percent of that implementation status. By the end of the second year, four departments had completed all of

the recommendations that would be categorized as fully resolved. Over three-fourths of all fully resolved recommendations had been resolved within two years of the audit report date.

Table 3

Not Fully Resolved By Elapsed Time

Report	Months Elapsed -- Audit to Follow-up	Not Fully Resolved	%	Total Recommendations
1	**60**	**11**	44.0	**25**
2	**55**	**1**	5.3	**19**
3	**55**	**2**	12.5	**16**
4	**43**	**24**	66.7	**36**
5	**40**	**2**	25.0	**8**
6	**40**	**2**	12.5	**16**
7	**40**	**6**	25.0	**24**
8	**40**	**5**	31.3	**16**
9	**18**	**21**	44.7	**47**
TOTAL	**43.4 (Avg.)**	**74**	**35.7 (Avg.)**	**207**

Source: OIG analysis of Mitchell & Titus, LLP data.

Table 2

Fully Resolved Recommendations By Elapsed Time

Report	0-6 months	%	7-12 months	%	13-24 months	%	25+ months	%	Total
1	**13**	92.9	**0**	0.0	**1**	7.1	**0**	0.0	**14**
2	**12**	66.7	**3**	16.7	**0**	0.0	**3**	16.7	**18**
3	**0**	0.0	**14**	100.0	**0**	0.0	**0**	0.0	**14**
4	**0**	0.0	**11**	91.7	**1**	8.3	**0**	0.0	**12**
5	**0**	0.0	**0**	0.0	**1**	16.7	**5**	83.3	**6**
6	**1**	7.1	**0**	0.0	**6**	42.9	**7**	50.0	**14**
7	**0**	0.0	**0**	0.0	**3**	16.7	**15**	83.3	**18**
8	**10**	90.9	**1**	9.1	**0**	0.0	**0**	0.0	**11**
9	**21**	80.8	**2**	7.7	**3**	11.5	**0**	0.0	**26**
TOTAL	**57**	42.9	**31**	23.3	**15**	11.3	**30**	22.6	**133**
CUM %		42.9		66.2		77.4		100.0	

Source: OIG analysis of Mitchell & Titus, LLP data.

The correlation between implementation status and timing is not surprising. The audit process generally concludes with an exit conference with the auditee department and the issuance of the audit report. At that time management is generally very focused on the audit and has agreed to implement most recommendations. Experience suggests that efforts initiated to resolve recommendations when the recommendations are current are likely to be successful. As time passes, management focus and priorities are more likely to be diverted to other matters, causing a delay in resolving audit recommendations.

Difficulty of Full Implementation of Recommendations

We recognized some recommendations were complex and some required planning and coordination with other entities. For example, a department might need to improve its technology. That improvement might involve the acquisition of new equipment requiring compliance with procurement regulations. Therefore, realistically some recommendations might take more time to resolve than others. In order to better understand this issue, OIG developed a scale to measure the degree of difficulty in implementing internal audit recommendations. The scale consisted of five levels or degrees of difficulty as follows:

- Level 1. Compliance with Existing Policies and Procedures. Management is required to comply with existing departmental policies and procedures including requirements to deposit money, perform periodic reconciliations, protect fixed assets, follow travel regulations, competitively bid purchases of goods and services, use sign-in sheets to verify attendance, or perform necessary supervisory reviews.
- Level 2. Revision or Adoption of Policies and Procedures. Management is required to revise its policies and procedures or adopt new policies and procedures. This level involves issues dealing primarily with administrative matters including standardizing records, formalizing fee collections or waivers, separating cash handling and check writing duties, using pre-numbered forms, establishing fixed assets inventories, controlling computer access and passwords, establishing a use policy for a new facility, or developing project management implementation plans.
- Level 3. Acquire Additional Resources. Management is required to hire additional staff or purchase new equipment, develop strategies to centralize or decentralize services, or purchase replacement parts for critical systems or equipment.
- Level 4. Inter-Agency Cooperation. Management is required to obtain the assistance or cooperation of another agency for legal, financial, communications, engineering, or other similar and necessary services including the adoption of County-wide regulations.
- Level 5. Major System Acquisition. Management is required to acquire a major system that will take several years to complete.

Assessment of Level of Difficulty

Most of the 207 internal audit recommendations required a modest effort by management to achieve full implementation. Ninety-three recommendations (44.9 percent) required compliance with existing policies and procedures. Another 100 recommendations (48.3 percent) required department management either to revise existing policies and procedures or adopt new ones. A total of 193 recommendations (93.2 percent) could have been handled administratively within the department, leaving 14 recommendations (6.8 percent) that would have required the acquisition of additional resources, inter-agency actions, or major systems acquisitions (**See: Table 4**).

There is no strong correlation between level of difficulty and implementation status. Six of the 14 recommendations (42.9 percent) found in the level 3, level 4, and level 5 categories have been fully resolved. In contrast sixty-six recommendations out of a total of 193 (34.2 percent) in the level 1 and level 2 categories have not been fully resolved (**See: Table 5**).

Table 4

Recommendations By Level of Difficulty

Report	Level 1	%	Level 2	%	Level 3	%	Level 4	%	Level 5	%	Total
1	**18**	72.0	**6**	24.0	**1**	4.0	**0**	0.0	**0**	0.0	**25**
2	**10**	52.6	**9**	47.4	**0**	0.0	**0**	0.0	**0**	0.0	**19**
3	**8**	50.0	**8**	50.0	**0**	0.0	**0**	0.0	**0**	0.0	**16**
4	**14**	38.9	**15**	41.7	**0**	0.0	**7**	19.4	**0**	0.0	**36**
5	**0**	0.0	**8**	100.0	**0**	0.0	**0**	0.0	**0**	0.0	**8**
6	**1**	6.3	**12**	75.0	**1**	6.3	**0**	0.0	**2**	12.5	**16**
7	**6**	25.0	**15**	62.5	**2**	1.0	**1**	4.2	**0**	0.0	**24**
8	**11**	68.8	**5**	31.3	**0**	0.0	**0**	0.0	**0**	0.0	**16**
9	**25**	53.2	**22**	46.8	**0**	0.0	**0**	0.0	**0**	0.0	**47**
TOTAL	**93**	44.9	**100**	48.3	**4**	1.9	**8**	3.9	**2**	1.0	**207**

Source: OIG analysis.

Table 5

Implementation Status By Level of Difficulty

Status	Level 1	%	Level 2	%	Level 3	%	Level 4	%	Level 5	%	Total
Fully	**62**	66.7	**65**	65.0	**2**	50.0	**2**	25.0	**2**	100.0	**133**
Substantially	**24**	25.8	**21**	21.0	**1**	25.0	**1**	12.5	**0**	0.0	**47**
Partially	**5**	5.4	**11**	11.0	**1**	25.0	**3**	37.5	**0**	0.0	**20**
Unresolved	**2**	2.2	**3**	3.0	**0**	0.0	**2**	25.0	**0**	0.0	**7**
TOTAL	**93**	100.0	**100**	100.0	**4**	100.0	**8**	100.0	**2**	100.0	**207**

Source: OIG analysis.

CONCLUSION

This inspection report was prepared to assess management implementation of internal audit report recommendations. Based on the sample used in this analysis, auditee management could do better. Fully resolving 64.3 percent of audit recommendations should not be acceptable. This is particularly true where management has already agreed to implement the recommendations. Management should strive to fully resolve all recommendations in difficulty levels 1 or 2 within 12 months of the completion of the audit.

This report was prepared in a manner so as not to disclose the identities of the departments or programs the consultant examined. Such disclosure might violate existing County policies regarding disclosure of internal audit reports. The purpose of the review of County management's implementation of internal audit findings and recommendations was not intended to be an audit of IAS practices and procedures and should not be construed as such.

FINDING AND RECOMMENDATION

Finding No. 1: Auditee Agencies Need To Implement IAS Recommendations In A More Timely Manner

We found auditee departments and offices have not acted on a consistent basis to implement IAS audit recommendations in a timely manner.

Our consultant reviewed nine audits, involving five departments and containing a total of 207 recommendations, to determine the degree to which management had implemented audit recommendations. The consultant evaluated only those recommendations that department mangers had agreed to implement. The review determined that 64.3 percent of all recommendations had been fully resolved at the time of the consultant review. No department had fully resolved all audit recommendations.

In addition to the degree to which departments had resolved audit recommendations, the review evaluated the timeliness of resolution. Approximately 50 percent of all audit recommendations were not fully resolved two years after the audit report date and 35.7 percent had not been fully resolved an average of 43.4 months after the audit report date.

Timing of department responses also appeared to play a critical role in determining whether an audit recommendation will be fully resolved. The review determined that 77 percent of all recommendations categorized as "fully resolved" had been resolved within two years of the audit report date.

Audit recommendations are intended to provide guidance to program managers on ways to improve program performance and to correct weaknesses in management controls. It is the responsibility of management to fully resolve all recommendations and to do so in a timely manner. The failure to resolve audit recommendations in a timely manner violates a primary management control standard. Further, the failure of management to follow through on implementation of audit recommendations has the potential of allowing program inefficiencies and ineffectiveness to continue, exposes program assets to fraud, waste, and abuse, and reflects a lack of accountability on the part of program management.

***Recommendation*:**

We recommend the following:

- department managers review prior audit reports of department programs to determine whether all agreed to recommendations have been fully resolved;
- department managers immediately initiate steps to resolve any remaining unresolved agreed to recommendations;
- the Chief Administrative Officer and other senior managers develop and implement a process to ensure that audit recommendations are fully resolved in a timely manner
- the Internal Audit Section monitor department implementation of audit recommendations and follow-up on unresolved recommendations.

Agency Response:

We concur in part.

We welcome the independent review of the implementation of internal audit findings and recommendations in the County. We believe it is noteworthy that 87% of the agreed to recommendations have been either fully or substantially resolved.

Internal Audit has focused its follow-up efforts on programs that have serious control issues. These follow up audits are very thorough reviews. Other audits have abbreviated reviews that vary from memos focusing on particular issues (i.e. repayments of disallowed costs, adjustments to excise tax remittances) to follow up meetings discussing appropriate actions.

As noted in our preliminary meeting with you last year, six of the ten initial audits selected by Mitchell Titus for the Inspector General's follow up review were audits in which follow up of varying degrees were in process. These six were dropped from your original sample and replaced by other audits.

We concur that the timeliness to resolve audit issues is a concern and continues to be a challenge. Beginning in FY99, the audit reports issued by Internal Audit include the auditee response to the findings and recommendations. This encourages an earlier commitment by the auditee to implement change.

It is the responsibility of management to fully resolve findings by taking certain actions and to do so timely. As you note, the audit recommendations are intended to provide guidance to program managers on ways to improve program performance and to correct weaknesses in management controls.

Internal Audit would welcome a copy of the survey you used in this review to incorporate into our follow-up program for those reports with low reported risk as well as a list of all unresolved items. We are interested in exploring the possibility of obtaining your software program to add to our selection of tools in our follow up program.

OTHER ISSUES AND CONCERNS

During the course of conducting the prior audit review, we identified two related issues that merit further discussion. While these issues are not the subjects of a formal audit finding and recommendation, we believe it is appropriate to bring these issues to the attention of senior County management and the public.

"Public-Right-to-Know" Regarding Internal Audit Reports Should Be Reviewed

County management regards most IAS reports as confidential. Therefore the reports are most often not released to the public. A 1985 document entitled, "Internal Audit Reports Policy Statements" notes the following:

1. Operational Audits. These reports are opinions and for use by management, they are considered to be internal memoranda of the County's Executive Branch and not for further publication.
2. EDP Audits. These reports are opinions and for use by management, they are considered to be internal memoranda of the County's Executive Branch and not for further publication.
3. Fiscal Audits. The Auditor's Report, containing the Auditor's Opinion, the Financial Statements and Footnotes, is based upon factual information and is available for publication beyond the County's Executive Branch

   The Management Comment Letters are opinions for the use of management, they are considered to be internal memoranda of the County's Executive Branch and not for further publication.
4. Contract Audits. The Auditor's Report, containing a statement of compliance or non-compliance and the financial information presentation, is based upon factual information and is available for publication beyond the County's Executive Branch

   The Management Comment Letters are opinions for the use of management, they are considered to be internal memoranda of the County's Executive Branch and not for further publication.
5. General Comment. For uniformity, all reports received by a County department and office should be considered "Confidential" and for use of the agency only. All requests for copies should be directed in writing to the Director, Department of Finance.

Additionally, a December 1998 memorandum of understanding OIG signed with the department of finance in order to receive the IAS reports that are the basis for this report required the OIG to agree that "[T]he inspector general agrees that he will find that it is contrary to the public interest to permit inspection of any interagency or intra-agency documents under Section 10-61(b) of the Public Information Act." These documents include the operational audit, the EDP audit, the management comment letters of the fiscal audit, and the management comment letters of the contract audit. The "interagency memorandum" exclusion covers portions of the audit that represent opinions and recommendations that are "pre-decisional" in nature.

Both the policy statements and the memorandum of understanding suggest that full, timely, and unrestricted public release of IAS reports is the exception rather than the rule.

Auditing is a vital component of democratic government. Audits are paid for with public funds. Audit reports including management letter comments should be made readily available to the public after County management has had a reasonable opportunity to respond to any findings and recommendations. In limited situations, such as audits dealing with computer security or other truly sensitive matters, a redacted report or a report summary might be necessary and appropriate.

The County Executive may wish to consider the appropriateness of requiring all IAS financial, performance, EDP, and other audit reports, including management letters, agreed-upon procedures, and internal control reports to be routinely distributed to County Council, the media, and the public. Full, timely, and unrestricted public disclosure of all IAS reports (redacted only where necessary to further legitimate privacy or security concerns) could have a positive effect on management's prompt and full implementation of IAS recommendations.

Agency Comment:

The public does have a right to know. A review of past requests received by Internal Audit indicate that requests from citizens as well as the media for copies of internal audit reports have been honored.

Our auditor's report for our financial and contract audits is a public document.

It is designed to provide factual information to the public. These reports are very comprehensive and contain the background, scope and findings of the audit. The findings present all details of the deficiencies. All facts are presented in this public document.

As noted in your comments, it is the management letter that contains recommendations for management that is confidential. It is the management of the auditee that determines if they will accept the auditor's recommendations or implement alternative methods to address the findings.

The operational and the EDP reports are a single document which contain opinions and are prepared for management. These may contain sensitive issues such as computer security. Internal Audit handles the requests for copies of internal audit reports issued by the Section. When a request for an operational or EDP report is received, the reports are reviewed to determine if any information may be sensitive. Requests for copies of operational and EDP audit reports have been honored.

Placement of the Internal Audit Function Within the County Government Organization Structure Should Be Reviewed

The scope of the review conducted by the consultant was not an audit of the Internal Audit Section. However, we note the chief of the internal audit section reports to the director of finance. This reporting relationship may be problematic for several important reasons. First, the department of finance is organizationally on the same level as the departments IAS is auditing; therefore the finance department cannot require compliance with IAS recommendations. Second, the department of finance may have operational and oversight responsibilities for many of the activities being audited by IAS. For example, in the areas of petty cash and fixed assets the department of finance promulgates many of the policies and procedures relating to management controls that the department and other departments must follow in their relationships with one another. Third, the director of finance has direct supervisory responsibilities over the chief of internal audit.

Many professional associations for government and business auditors including the National Association of Local Government Auditors, the Institute of Internal Auditors, and the American Institute of Certified Public Accountants strongly recommend that the auditor report directly to either the chief executive officer or an audit committee of the board of directors. This assures that the highest level of governance of the entity is directly available to the internal auditor without any potential for the filtering of information.

The County Executive may wish to review the reporting relationship of the chief of internal audit and consider having the chief report directly to him. The County Charter mandates the internal audit function of County government. The County Executive has the responsibility under the County Charter to "… cause internal audits … to be performed." Therefore, it may be most appropriate for the auditor to report directly to the County Executive with the results of the audits. This higher level reporting relationship could have a positive effect on management's prompt and full implementation of IAS recommendations.

Agency Comment:

No comment.